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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)/2100

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules "C" and "G" appended to the said Act, as follows, namely:—

1. In Schedule 'C' appended to the said Act, for the existing entries against serial numbers (1) to (7), the following entries shall be substituted, namely:—

"(1) Aviation Turbine fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines. 5%

Explanation:— For the purpose of this entry "scheduled airline" means the airlines which have been permitted by the Central Government to operate any scheduled air transport service.

(2) Aviation Turbine Fuel other than covered by entry (1) above. 18%

(3) Motor spirit which is commonly known as petrol including ethanol blended petrol,—

(a) sold by public sector as well as private sector oil marketing companies to their authorized retail outlets within the State. 15%

(b) sold in the circumstances other than mentioned in clause (a) above. 20%

(4) High Speed Diesel Oil (HSD). 15%

(5) Piped Natural Gas for domestic use. 4%

(6) Regasified Liquefied Natural Gas. 12.5%

(7) Natural Gas other than covered by entries (5) and (6) above. 12.5%

(8) Petroleum Crude.	20%
(9) Foreign liquor and Beer as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).	22%
(10) Indian made foreign liquor including Beer as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964).	22%."

II. In Schedule 'G' appended to the said Act, for the existing entry against serial number (4), the following entry shall be substituted, namely:—

"(4) Natural Gas including Regasified Liquefied Natural Gas and Piped Natural Gas."

This Notification shall come into force on the 16th day of January, 2019.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 15th January, 2019.

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